



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

M. J. "MIKE" FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

July 23, 2002

The Honorable Jay Dardenne, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Dardenne:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on receivables and debt owed the state. He is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Receivable Report for the quarter ended March 31, 2002. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited which states that they do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies. In addition, Grambling State University is not included because that institution did not submit a quarterly report.

The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$2,254,181 in write-offs for this quarter. This amount represents approximately 15% of the total write-offs reported.

The Honorable Jay Dardenne
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July 23, 2002

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Howard Karlton at (225) 342-0708.

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Drennen", with a stylized, cursive script.

Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED March 31, 2002

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

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STATE OF LOUISIANA

Receivables Reporting Package

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of information on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data to support the report format by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package contains the following schedules:

Accounts Receivable Activity - This schedule requests gross receivables at the end of the quarter, estimated uncollectibles, and authorized write-offs for the quarter by revenue source.

Accounts Receivable Aging Schedule - This schedule requests information about aging of past due accounts by revenue source.

Collections Activity for Accounts Receivable Over 180 Days - This schedule requests, by revenue source, information about the status of accounts that are over 180 days old.

Quarterly Write-off Disclosure - This schedule requests disclosure of accounts written off during the quarter.

Quarterly receivables reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. Users of this report should not consider gross receivables' amounts as resources available to any specific fund or agency because certain revenue (1) could be *Income Not Available* and not related to a specific fund or agency, or (2) could be major state revenue which may be available to all agencies.

The receivables reporting requirement is applicable to all state agencies and component reporting units for the State of Louisiana except for the judiciary of the state and the Legislature. Title 39 of the Louisiana Revised Statutes (LRS) establishes the Division of Administration and mandates that all administrative functions of the state fall under its jurisdiction. LRS 39:4 (B) states, "The provisions of this Chapter shall not apply to the judiciary of the state, except the office of the Attorney General to which they shall apply, nor to the Legislature." Therefore, this reporting requirement is not applicable to the judiciary and to the Legislature.

STATE OF LOUISIANA
Schedule of Gross Receivables
For the Quarter Ended 3/31/2002

Gross Receivables	\$769,925,110
Less: Estimated Uncollectibles	\$297,579,281
Net Receivables	\$472,345,829
Gross Receivables Over 180 Days Past Due	\$518,558,072
Past Due as A Percentage of Gross Receivables	67%
Authorized Write-Offs This Quarter	\$15,071,360

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$423	\$0	0	\$0	
Board of Embalmers and Funeral Directors	\$21,395	\$0	0	\$0	\$5,500
State Licensing Board for Contractors	\$8,005	\$0	0	\$0	
Board of Medical Examiners	\$410,116	\$138,734	34	\$0	
State Plumbing Board of LA	\$1,785	\$410	23	\$0	
LA Used Motor Vehicle & Parts Commission	\$80,578	\$16,040	20	\$0	
LA State Board of Veterinary Medicine	\$3,048	\$0	0	\$0	
Total					
Boards & Commissions	\$525,350	\$155,184	30	\$0	\$5,500
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$17,715,777	\$5,178,194	29	\$449,119	
LSU - Alexandria	\$219,040	\$109,512	50	\$1,500	
University of New Orleans	\$5,589,870	\$2,293,503	41	\$0	
LSU Health Sciences Center - New Orleans	\$6,914,721	\$2,350,112	34	\$1,673,297	\$198,200
LSU - Eunice	\$156,265	\$93,197	60	\$9,449	
LSU - Shreveport	\$473,159	\$128,616	27	\$0	
Pennington Biomedical Research Center	\$747,300	\$7,833	1	\$0	
LSU Health Sciences Center - HCSD	\$92,258,348	\$44,874,293	49	\$78,643,034	\$4,160,000
LSU Health Science Ctr - Shreveport	\$54,118,019	\$13,177,126	24	\$40,925,978	\$2,055,000
Southern Board of Supervisors	\$3,926,874	\$2,665,835	68	\$781,853	
Nicholls State University	\$2,726,426	\$2,051,377	75	\$0	
LA Tech University	\$1,057,833	\$355,358	34	\$186,166	\$3,000

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Colleges & Universities</u>					
McNeese State University	\$2,857,694	\$2,240,610	78	\$228,615	\$9,200
University of Louisiana @ Monroe	\$1,286,296	\$1,147,556	89	\$0	
Northwestern State University	\$2,469,450	\$1,296,905	53	\$623,561	\$3,700
Southeastern LA University	\$2,614,492	\$2,265,370	87	\$485,763	
University of Louisiana @ Lafayette	\$313,140	\$0	0	\$0	
Delgado Community College	\$1,983,015	\$841,467	42	\$0	
Nunez Community College	\$147,740	\$95,024	64	\$0	
Bossier Parish Community College	\$626,994	\$292,404	47	\$6,270	\$44,100
River Parishes Community College	\$23,114	\$10	0	\$10	
Louisiana Delta Community College	\$26,157	\$0	0	\$0	\$3,700
Louisiana Technical College	\$854,819	\$8,260	1	\$35,815	\$200
LA Universities Marine Consortium	\$11,424	\$3,896	34	\$3,087	
Total					
Colleges & Universities	\$199,117,967	\$81,476,458	41	\$124,053,517	\$6,478,400
<u>State Agencies</u>					
Executive Office	\$33	\$0	0	\$0	
Department of Military Affairs	\$610	\$0	0	\$0	
LA Stadium & Exposition District	\$1,605,863	\$19,127	1	\$0	
Department of Veterans Affairs	\$4,230	\$0	0	\$0	
LA War Veterans Home	\$6,770	\$0	0	\$0	
Office of Elderly Affairs	\$1,040	\$1,040	100	\$0	\$900
Secretary of State	\$13,463	\$837	6	\$0	

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Office of the Attorney General	\$45,038,517	\$44,924,520	100	\$0	\$8,071,9
Commissioner of Elections	\$1,700,456	\$225,675	13	\$0	
State Treasurer	\$70,741	\$0	0	\$0	
Public Service Commission	\$33,230	\$32,413	98	\$0	
Agriculture and Forestry	\$3,636,465	\$430,810	12	\$453,709	\$1,8
Department of Insurance	\$575,147	\$438,283	76	\$446,799	
DED - Office of Business Development	\$1,065,516	\$720,463	68	\$0	
GOV - LA State Racing Commission	\$85,118	\$6,339	7	\$5,889	
GOV - Office of Financial Institutions	\$61,075	\$0	0	\$0	
DED - LA State Board of Cosmetology	\$4,783	\$3,325	70	\$2,170	
Dept of Culture, Recreation & Tourism	\$17,378	\$16,888	97	\$17,092	
Dept of Transportation & Development	\$16,062,358	\$13,266,188	83	\$6,910	\$15,9
Department of Health and Hospitals	\$143,564,155	\$125,997,869	88	\$13,702,895	\$145,9
DSS - Office of Family Support	\$13,276,816	\$12,193,480	92	\$10,590,750	\$30,3
DSS - Office of Community Services	\$70,115	\$61,515	88	\$57,640	
DSS - Rehabilitation Services	\$15,342	\$0	0	\$0	
Corrections - Office of Youth Development	\$2,567,931	\$2,127,353	83	\$1,984,323	
Adult Probation and Parole	\$10,739,945	\$7,593,454	71	\$7,101,315	
DPS - Office of Management & Finance	\$3,198,837	\$1,708,012	53	\$76,986	
DNR - Office of the Secretary	\$558,930	\$551,020	99	\$165,838	
DNR - Office of Conservation	\$276,866	\$122,413	44	\$67,270	
DNR - Office of Mineral Resource	\$448,096	\$3,821	1	\$35,461	

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
DNR - Office of Coastal Restoration	\$15,378	\$12,508	81	\$3,805	
Department of Revenue	\$302,255,676	\$215,340,178	71	\$130,609,927	
Louisiana Tax Commission	\$180,192	\$131,334	73	\$0	\$72,400
Department of Labor	\$6,053,843	\$2,432,351	40	\$5,497,753	
DWF - Mgmt/Finance	\$2,943,635	\$2,728,520	93	\$0	\$37,900
LA School for Math, Science, and Arts	\$5,421	\$0	0	\$0	
Office of Student Financial Assistance	\$720,623	\$683,110	95	\$572,273	
LA Educational TV Authority	\$54,550	\$8,537	16	\$2,500	
DOE - Mngt & Finance	\$11,638	\$10,787	93	\$0	
DOE - Subgrantee Assistance	\$206,946	\$206,497	100	\$0	
DOE - Special School District	\$3,702	\$3,702	100	\$0	
Office of Group Benefits	\$2,031,050	\$1,161,949	57	\$0	\$209,900
Administrative Services	\$6,617	\$640	10	\$0	
LA Property Assistance Agency	\$94,220	\$0	0	\$0	
Federal Property Assistance	\$71,826	\$15,793	22	\$0	
Office of Telecommunications Management	\$356,108	\$9,407	3	\$1,780	
Prison Enterprises	\$600,578	\$28,096	5	\$11,285	
Flight Maintenance Operations	\$31,364	\$0	0	\$0	
Department of Environmental Quality	\$9,857,170	\$3,708,176	38	\$2,111,394	

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2002

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
LA Tax Free Shopping Commission	\$81,430	\$0	0	\$0	
Total					
State Agencies	\$570,281,793	\$436,926,430	77	\$173,525,764	\$8,587,300
Grand Total	\$769,925,110	\$518,558,072	67	\$297,579,281	\$15,071,300

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$0	\$0	\$0	\$0	\$0
Board of Embalmers and Funeral Directors	\$0	\$0	\$0	\$0	\$0
State Licensing Board for Contractors	\$0	\$0	\$0	\$0	\$0
Board of Medical Examiners	\$138,734	\$0	\$0	\$0	\$0
State Plumbing Board of LA	\$410	\$0	\$0	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$16,040	\$0	\$0	\$0	\$0
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	\$0
Total					
<u>Boards & Commissions</u>	\$155,184	\$0	\$0	\$0	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$2,764,755	\$0	\$2,413,439	\$0	\$0
LSU - Alexandria	\$24,209	\$0	\$85,303	\$0	\$0
University of New Orleans	\$2,176,053	\$0	\$117,450	\$0	\$0
LSU Health Sciences Center - New Orleans	\$1,521,150	\$0	\$512,518	\$0	\$316,444
LSU - Eunice	\$1,391	\$0	\$91,806	\$0	\$0
LSU - Shreveport	\$31,787	\$0	\$96,829	\$0	\$0
Pennington Biomedical Research Center	\$7,833	\$0	\$0	\$0	\$0
LSU Health Sciences Center - HCSD	\$41,365,267	\$3,509,026	\$0	\$0	\$0
LSU Health Science Ctr - Shreveport	\$13,177,126	\$0	\$0	\$0	\$0
Southern Board of Supervisors	\$1,142,377	\$980,043	\$543,415	\$0	\$0
Nicholls State University	\$785,801	\$0	\$0	\$1,265,576	\$0
LA Tech University	\$102,873	\$0	\$252,485	\$0	\$0
McNeese State University	\$1,168,764	\$161,659	\$910,187	\$0	\$0
University of Louisiana @ Monroe	\$550,917	\$0	\$596,639	\$0	\$0
Northwestern State University	\$561,933	\$0	\$734,972	\$0	\$0
Southeastern LA University	\$2,144,978	\$102,057	\$14,501	\$3,834	\$0
University of Louisiana @ Lafayette	\$0	\$0	\$0	\$0	\$0
Delgado Community College	\$841,467	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Colleges & Universities</u>					
Nunez Community College	\$39,797	\$0	\$55,227	\$0	\$0
Bossier Parish Community College	\$292,404	\$0	\$0	\$0	\$0
River Parishes Community College	\$10	\$0	\$0	\$0	\$0
Louisiana Delta Community College	\$0	\$0	\$0	\$0	\$0
Louisiana Technical College	\$8,260	\$0	\$0	\$0	\$0
LA Universities Marine Consortium	\$3,896	\$0	\$0	\$0	\$0
Total					
<u>Colleges & Universities</u>	\$68,713,048	\$4,752,785	\$6,424,771	\$1,269,410	\$316,444
<u>State Agencies</u>					
Executive Office	\$0	\$0	\$0	\$0	\$0
Department of Military Affairs	\$0	\$0	\$0	\$0	\$0
LA Stadium & Exposition District	\$0	\$0	\$0	\$19,127	\$0
Department of Veterans Affairs	\$0	\$0	\$0	\$0	\$0
LA War Veterans Home	\$0	\$0	\$0	\$0	\$0
Office of Elderly Affairs	\$1,040	\$0	\$0	\$0	\$0
Secretary of State	\$837	\$0	\$0	\$0	\$0
Office of the Attorney General	\$0	\$44,924,520	\$0	\$0	\$0
Commissioner of Elections	\$16,788	\$208,887	\$0	\$0	\$0
State Treasurer	\$0	\$0	\$0	\$0	\$0
Public Service Commission	\$32,413	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$430,810	\$0	\$0	\$0	\$0
Department of Insurance	\$438,283	\$0	\$0	\$0	\$0
DED - Office of Business Development	\$720,463	\$0	\$0	\$0	\$0
GOV - LA State Racing Commission	\$6,339	\$0	\$0	\$0	\$0
GOV - Office of Financial Institutions	\$0	\$0	\$0	\$0	\$0
DED - LA State Board of Cosmetology	\$3,325	\$0	\$0	\$0	\$0
Dept of Culture, Recreation & Tourism	\$16,888	\$0	\$0	\$0	\$0
Dept of Transportation & Development	\$12,564,974	\$0	\$701,214	\$0	\$0
Department of Health and Hospitals	\$124,527,349	\$0	\$1,470,520	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
DSS - Office of Family Support	\$12,193,480	\$0	\$0	\$0	\$0
DSS - Office of Community Services	\$61,515	\$0	\$0	\$0	\$0
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	\$0
Corrections - Office of Youth Development	\$2,127,353	\$0	\$0	\$0	\$0
Adult Probation and Parole	\$7,593,454	\$0	\$0	\$0	\$0
DPS - Office of Management & Finance	\$1,708,012	\$0	\$0	\$0	\$0
DNR - Office of the Secretary	\$551,020	\$0	\$0	\$0	\$0
DNR - Office of Conservation	\$122,413	\$0	\$0	\$0	\$0
DNR - Office of Mineral Resource	\$3,821	\$0	\$0	\$0	\$0
DNR - Office of Coastal Restoration	\$12,508	\$0	\$0	\$0	\$0
Department of Revenue	\$209,114,000	\$0	\$6,226,178	\$0	\$0
Louisiana Tax Commission	\$131,334	\$0	\$0	\$0	\$0
Department of Labor	\$529,250	\$70,880	\$0	\$454,997	\$1,377,224
DWF - Mgmt/Finance	\$2,232,682	\$15,040	\$406,032	\$0	\$74,766
LA School for Math, Science, and Arts	\$0	\$0	\$0	\$0	\$0
Office of Student Financial Assistance	\$683,110	\$0	\$0	\$0	\$0
LA Educational TV Authority	\$8,537	\$0	\$0	\$0	\$0
DOE - Mngt & Finance	\$10,787	\$0	\$0	\$0	\$0
DOE - Subgrantee Assistance	\$9,228	\$197,269	\$0	\$0	\$0
DOE - Special School District	\$3,702	\$0	\$0	\$0	\$0
Office of Group Benefits	\$1,161,949	\$0	\$0	\$0	\$0
Administrative Services	\$640	\$0	\$0	\$0	\$0
LA Property Assistance Agency	\$0	\$0	\$0	\$0	\$0
Federal Property Assistance	\$15,793	\$0	\$0	\$0	\$0
Office of Telecommunications Management	\$9,407	\$0	\$0	\$0	\$0
Prison Enterprises	\$28,096	\$0	\$0	\$0	\$0
Flight Maintenance Operations	\$0	\$0	\$0	\$0	\$0
Department of Environmental Quality	\$3,708,176	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	\$0
Total					
<u>State Agencies</u>	\$380,779,776	\$45,416,596	\$8,803,944	\$474,124	\$1,451,990
Grand Total	\$449,648,008	\$50,169,381	\$15,228,715	\$1,743,534	\$1,768,434

NOTES TO THE RECEIVABLES REPORT

Significant Policies and Procedures:

A. Scope of Reporting - This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the criteria established by GASB Statement 14.

B. Purpose - Quarterly Receivables Reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of State agency receivables management. Receivables management consists of a method for collecting resources owed the state and methods to minimize the amounts "estimated to be uncollectibles and eventually" written off.

C. Past Due Receivables - For purposes of this reporting package, "Past Due Receivables" are receivables over 1 day past due.

D. Basis of Accounting - Receivables are recognized when goods are delivered or services are performed or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable at the end of each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables are assured. Also, the report does not include inter-agency or intra-agency receivables.

E. Other - The amount for the Louisiana State University Health Sciences Center - Health Care Services Division includes amounts for all state hospitals. The Vocational Technical Colleges are included in LCTCS – Louisiana Technical College.

KBP 07-23-2002

Comparison of 12-31-2001 & 03-31-2002 Quarterly Accounts Receivable Reports

A comparison of the Accounts Receivable Report for the quarters ending 12-31-2001 & 03-31-2002 was performed:

Gross Accounts Receivable decreased by approximately 4% due to a decrease in Current Receivable this quarter.

There was an approximated 7% increase in Estimated Uncollectibles. The amount of older uncollectible receivables increased due to an increase in aging of receivables in this quarter.

There was an approximated 7% increase in Gross Receivables over 180 days old due to the aging of Gross Receivables in this quarter.

Write-Offs increased by approximately 4%.

In more detail, analyzed generally those with an increase or decrease of more than 10%:

Significant changes in Boards & Commissions:

State Board of Certified Public Accountants of Louisiana – Gross Receivables increased significantly due to an increase in current receivables.

Louisiana State Board of Embalmers and Funeral Home Directors – Gross Receivables increased significantly due to an increase in current receivables.

State Licensing Contractors Board – Gross Receivables increased by 12% due to an increase in current receivables.

Louisiana State Board of Medical Examiners – Gross Receivables decreased by 23% due to a decrease in current receivables and an increase in collections.

State Plumbing Board of LA – Gross Receivables increased significantly due to an increase in current receivables.

Louisiana State Board of Veterinary Medicine – Gross Receivables increased significantly due to an increase in current receivables.

Significant changes in Colleges & Universities:

LSU-Baton Rouge – Gross Receivables decreased by 62% due to a decrease in current

receivables.

LSU-Alexandria – Gross Receivables increased by 30% due to an increase in current receivables.

UNO – Gross Receivables increased by 44% due to an increase in current receivables.

LSU Health Sciences Center – Gross Receivables increased by 68%, accounts over 180 days increased significantly. Uncollectibles increased significantly and write-offs decreased by 56%.

LSU-Eunice – Gross Receivables increased by 58% due to an increase in current receivables and a decrease in collections.

LSU-Shreveport – Gross Receivables increased by 14% due to an increase in current receivables.

Pennington Biomedical Center – Gross Receivables increased by 14% due to an increase in current receivables.

LSUHSC - HCSD – Gross Receivables decreased by 10% due to a decrease in current receivables. Accounts over 180 days past due increased by 14% due to an increase in collections. Uncollectibles decreased by 10% due to aging of receivables and an increase in collections. Write-offs increased by 6%.

Southern – Gross Receivables decreased by 76% due to a decrease in current receivables and an increase in collections.

Nicholls – Gross Receivables decreased by 72% due to a decrease in current receivables and an increase in collections.

Grambling – did not submit report for this quarter.

McNeese – Gross Receivables decreased by 71% due to a decrease in current receivables and an increase in collections.

University of LA @ Monroe – Gross Receivables decreased by 71% due to a decrease in current receivables and an increase in collections.

Northwestern – Gross Receivables increased by 17% due to an increase in current receivables.

Southeastern – Gross Receivables decreased by 83% due to a decrease in current receivables and an increase in collections.

University of LA @ Lafayette – Gross Receivables increased significantly due to an increase in current receivables.

Delgado – Gross Receivables decreased by 72% due to a decrease in current receivables.

Nunez – Gross Receivables decreased by 76% due to a decrease in current receivables.

Bossier Parish – Gross Receivables decreased by 34% due to a decrease in current receivables.

River Parish – Gross Receivables increased significantly due to an increase in current receivables.

Louisiana Delta – Gross Receivables increased significantly due to an increase in current receivables.

LCTCS-Louisiana Technical Colleges – Gross Receivables increased by 56% due to an increase in current receivables.

Significant changes in State Agencies:

Executive Office – Gross Receivables decreased significantly due to a decrease in current receivables.

Division of Administration – Gross Receivables decreased significantly due to a decrease in current receivables.

Department of Military Affairs – Gross Receivables decreased by 66% due to a decrease in current receivables.

LA Stadium & Exposition District – Gross Receivables increased significantly due to an increase in current receivables and a decrease in collections.

Dept of Veterans Affairs – Gross Receivables decreased by 55% due to a decrease in current receivables.

Office of Elderly Affairs – Gross Receivables decreased by 66% due to a decrease in current receivables.

Secretary of State – Gross Receivables increased by 58% due to an increase in current receivables.

Office of Attorney General – Gross Receivables increased by 21% due to an increase in current receivables.

Commissioner of Elections – Gross Receivables increased significantly due to an increase in current receivables.

State Treasury – Gross Receivables increased significantly due to an increase in current receivables.

DED- Office of Business Development – Gross Receivables increased significantly due to an increase in current receivables.

Louisiana State Racing Commission – Gross Receivables decreased by 23% due to a decrease in current receivables.

Office of Financial Institutions – Gross Receivables decreased by 40% due to a decrease in current receivables.

LA State Board of Cosmetology – Gross Receivables increased by 22% due to an increase in current receivables.

DSS - Rehabilitation Services – Gross Receivables decreased by 33% due to a decrease in current receivables.

DNR - Office of Mineral Resources – Gross Receivables increased significantly due to an increase in current receivables.

Department of Revenue – Gross Receivables increased by 13% due to an increase in current receivables.

Louisiana Tax Commission – Gross Receivables decreased by 60% due to a decrease in current receivables.

Department of Labor – Gross Receivables decreased by 21% due to a decrease in current receivables.

Louisiana Education TV Authority – Gross Receivables decreased by 71% due to a decrease in current receivables.

DOE - Subgrantee Assistance – Gross Receivables decreased by 18% due to an

increase in collections.

DOE - Special School District – Gross Receivables decreased by 12% due to an increase in collections.

Office of Group Benefits – Gross Receivables decreased by 23% due to a decrease in current receivables.

Administrative Services – Gross Receivables increased significantly due to an increase in current receivables.

LA Property Assistance – Gross Receivables increased by 99% due to an increase in current receivables.

Federal Property Assistance – Gross Receivables increased by 44% due to an increase in current receivables.

Office of Telecommunications – Gross Receivables decreased by 51% due to a decrease in current receivables and increase in collections.

Prison Enterprise – Gross Receivables increased by 12% due to an increase in current receivables.

Flight Maintenance Operations – Gross Receivables increased significantly due to an increase in current receivables.

Department of Environmental Quality – Gross Receivables increased by 78% due to an increase in current receivables.

LA Tax Free Shopping Commission – Gross Receivables increased by 15% due to an increase in current receivables.

AR COMPARISON FOR FY 2002

ENTITY NAME	THIRD QUARTER			
	12/31/2001	3/31/2002	INC/DEC	PERCENT
SCHEDULE OF GROSS RECEIVABLES				
Gross Receivables	804,634,877	769,925,110	DECR	-4%
LESS: Estimated Uncollectibles	279,193,651	297,579,281	INCR	7%
Net Receivables	525,441,226	472,345,829	DECR	-10%
Gross Receivables over 180 Days Past Due as a Percentage	486,499,212	518,558,072	INCR	7%
Authorized Write-offs This Quarter	14,448,894	15,071,360	INCR	4%
BOARDS & COMMISSIONS				
Board of Certified Public Accountants	228	423	INCR	86%
Board of Embalmers	6,945	21,395	INCR	208%
Contractors Licensing Board	7,173	8,005	INCR	12%
Board of Medical Examiners	530,863	410,116	DECR	-23%
State Plumbing Board of LA	920	1,785	INCR	94%
La Used Motor Vehicle & Parts	77,616	80,578	INCR	4%
Accts Over 180 days	16,040	16,040	N/C	0%
La State Board of Veterinary Med	1,505	3,048	INCR	103%
COLLEGES & UNIVERSITIES				
LSU-Baton Rouge	46,740,024	17,715,777	DECR	-62%
LSU-Alexandra	168,800	219,040	INCR	30%
University of New Orleans	3,875,692	5,589,870	INCR	44%
LSU Health Sciences Center	36,265,883	61,032,740	INCR	68%
Accts Over 180 days	4,454,806	15,527,238	INCR	249%
Uncollectibles	14,467,838	42,599,275	INCR	194%
Write-offs	5,074,152	2,254,181	DECR	-56%
LSU-Eunice	99,128	156,265	INCR	58%
LSU-Shreveport	415,360	473,159	INCR	14%
Pennington Biomedical Research	656,219	747,300	INCR	14%
LSU Health Sciences Center - HCSD	102,217,242	92,258,348	DECR	-10%
Accts Over 180 days	39,234,228	44,874,293	INCR	14%
Uncollectibles	87,379,116	78,643,034	DECR	-10%
Write-offs	3,934,192	4,160,160	INCR	6%
Southern Board of Supervisors	16,520,025	3,926,874	DECR	-76%
Nicholls State University	9,615,022	2,726,426	DECR	-72%
Grambling State University	4,856,460	-	N/A	-100%
LA Tech University	1,470,456	1,057,833	DECR	-28%
McNeese State University	9,717,802	2,857,694	DECR	-71%
University of LA - Monroe	12,539,347	1,286,296	DECR	-90%
Northwestern State University	2,109,673	2,469,450	INCR	17%
Southeastern LA University	15,215,512	2,614,492	DECR	-83%
University of LA - Lafayette	-	313,140	INCR	#DIV/0!

AR COMPARISON FOR FY 2002

ENTITY NAME	THIRD QUARTER			
	12/31/2001	3/31/2002	INC/DEC	PERCENT
Delgado Community College	7,109,536	1,983,015	DECR	-72%
Nunez Community College	622,500	147,740	DECR	-76%
Bossier Parish Community College	948,149	626,994	DECR	-34%
River Parishes Community College	-	23,114	INCR	#DIV/0!
Louisiana Delta Community College		26,157	INCR	#DIV/0!
LCTCS - Louisiana Technical College	546,909	854,819	INCR	56%
Board of Regents	-	-	N/A	#DIV/0!
La Universities Marine Consortium	11,088	11,424	INCR	3%

STATE AGENCIES

Executive Office	369	33	DECR	-91%
Division of Administration	49	-	DECR	-100%
Department of Military Affairs	1,777	610	DECR	-66%
Office of Lifelong Learning	-	-	N/A	#DIV/0!
LA Stadium & Exposition District	264,861	1,605,863	INCR	506%
LA Commission on Law Enforcement	-	-	N/A	#DIV/0!
Department of Veterans Affairs	9,500	4,230	DECR	-55%
LA War Veterans Home	7,352	6,770	DECR	-8%
Office of Elderly Affairs	3,058	1,040	DECR	-66%
Secretary of State	8,523	13,463	INCR	58%
Office of Attorney General	45,841,978	45,038,517	DECR	-2%
Commissioner of Elections *	252,616	1,700,456	INCR	573%
State Treasurer	7,436	70,741	INCR	851%
Public Service Commission	32,666	33,230	INCR	2%
Agriculture and Forestry	3,651,525	3,636,465	N/C	0%
Commissioner of Insurance	580,239	575,147	DECR	-1%
DED - Office of Business Development	502,896	1,065,516	INCR	112%
La State Racing Commission **	110,632	85,118	DECR	-23%
Office of Financial Institutions **	101,245	61,075	DECR	-40%
LA State Bd of Cosmetology **	3,935	4,783	INCR	22%
Dept of Culture, Recreation & Tourism	17,332	17,378	N/C	0%
Dept of Transportation & Development	14,896,561	16,062,358	INCR	8%
Department of Health & Hospitals	146,020,510	143,564,155	DECR	-2%
DSS - Office of Family Support	13,787,426	13,276,816	DECR	-4%
DSS - Office of Community Services	76,273	70,115	DECR	-8%
DSS - Rehabilitation Services	23,044	15,342	DECR	-33%
Corrections - Office of Youth Dev	2,390,503	2,567,931	INCR	7%
Adult Probation and Parole	10,645,618	10,739,945	INCR	1%
DPS- Office of Mngt and Finance	3,155,891	3,198,837	INCR	1%
DNR - Office of the Secretary	551,020	558,930	INCR	1%
DNR- Office of Conservation	255,494	276,866	INCR	8%
DNR - Office of Mineral Resources	99,333	448,096	INCR	351%
DNR - Office of Coastal Restoration	14,508	15,378	INCR	6%
Department of Revenue	266,519,194	302,255,676	INCR	13%
Louisiana Tax Commission	449,325	180,192	DECR	-60%
Department of Labor	7,615,894	6,053,843	DECR	-21%
Dept of Wildlife & Fisheries - Mngt	3,224,511	2,943,635	DECR	-9%
LA School for Math, Science & Arts	-	5,421	INCR	#DIV/0!

AR COMPARISON FOR FY 2002

ENTITY NAME	THIRD QUARTER			
	12/31/2001	3/31/2002	INC/DEC	PERCENT
Office of Student Financial Assistance	713,464	720,623	INCR	1%
LA Educational TV Authority	185,591	54,550	DECR	-71%
New Orleans Center - Creative Arts	-	-	N/A	#DIV/0!
Department of Education - Mngt	12,432	11,638	DECR	-6%
DOE - Subgrantee Assistance	251,603	206,946	DECR	-18%
DOE - Special School District	4,202	3,702	DECR	-12%
Office of Group Benefits	2,642,169	2,031,050	DECR	-23%
Office of Risk Management	-	-	N/A	#DIV/0!
Administrative Services	3,687	6,617	INCR	79%
LA Property Assistance Agency	47,431	94,220	INCR	99%
Federal Property Assistance	50,001	71,826	INCR	44%
Office of TeleCommunications	730,663	356,108	DECR	-51%
Administrative Support	-	-	N/A	#DIV/0!
Prison Enterprise	537,349	600,578	INCR	12%
Flight Maintenance Operations	5,774	31,364	INCR	443%
Department of Environmental Quality	5,532,829	9,857,170	INCR	78%
Office of Legislative Auditors	-	-	N/A	#DIV/0!
LA Tax Free Shopping Commission	70,922	81,430	INCR	15%
GRAND TOTAL	958,817,660	957,999,331		
RE - ADJUST GRAND TOTAL	804,257,288	769,925,110		

* merged with Secretary of State

** under Executive Office of the Governor